

**Suggested Remarks**  
**Robert E. Wuertz, USAID**  
**Closing Program of the Advanced Fraud**  
**Investigation Training for the**  
**Commission on Audit (COA)**  
**Friday, October 28, 2005**

Chairman Guillermo Carague;  
Commissioner Emmanuel Dalman;  
Commissioner Reynaldo Villar;  
Officers and staff of COA.

Good afternoon.

On behalf of the U.S. Agency for  
International Development, I'd like to  
congratulate each of you for completing this  
intensive fraud training course. We at  
USAID are pleased to be able to support COA  
in its efforts to help you find new ways  
to conduct effective fraud audits.

Unfortunately, fraud seems to be increasing  
throughout the world, and with it, the need

for fraud auditors. In other countries, fraud auditors have been crucial to investigating and prosecuting fraud in the public and private sectors.

In the Philippines, the role of fraud auditors and of COA itself is essential. As the constitutional body responsible for ensuring effective financial management and internal controls across the whole government, COA is on the frontline in fighting corruption.

COA's recent accomplishments - particularly in establishing the electronic national government accounting system - put it on much stronger footing to combat corruption. By reducing manual transactions and

enhancing transparency, the system helps to reduce the scope and opportunities for corruption. Chairman Carague and the Commission demonstrated tireless leadership in making this happen in such a short span of time.

In recent years, COA has increased its involvement in anticorruption efforts. Its participation in the Solana Covenant is one example. Working together with the Office of the Ombudsman and the Civil Service Commission, COA has contributed to building a strong anticorruption coalition.

The constitutional autonomy of these agencies gives them greater capacity to attack corruption.

On a related note, I am delighted to see that training participants include fact-finding and preliminary investigators from the Ombudsman and from the Revenue Integrity Protection Service, as well as prosecutors from the Ombudsman's Special Prosecutors' Office. In keeping with the spirit and thrust of the Solana Covenant, this inter-agency cooperation is crucial to controlling corruption. The best way to control corruption is for these offices to work together, so that COA prepares fraud audits, and other agencies use this information to investigate and prosecute corruption. Simply put, the work of COA feeds into the work of the investigators that in turn feeds into the work of the prosecutors. It is a value chain, where each prior activity

creates and builds value for the succeeding activity.

In closing, I hope that this training has not only deepened your individual skills in fraud audit, but also strengthened the partnerships among your agencies. Operating separately, your individual agencies will not be as effective in fighting fraud and corruption. Working in cooperation, you will be able to make a lasting difference. And there is no more important need for this cooperation than in fighting corruption. As the saying of Aesop goes, "united we stand, divided we fall".

Thank you.